

James L. Nicholson, Jr., CPA  
G. Kenneth Pavy, II, CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA

Van L. Auld, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
[www.jsdc-cpas.com](http://www.jsdc-cpas.com)

John S. Dowling, CPA  
1904-1984  
John Newton Stout, CPA  
1936-2005  
Chizal S. Fontenot, CPA  
1955-2012

Retired

Harold Dupre, CPA  
1996  
Dwight Ledoux, CPA  
1998  
Joel Lanclos, Jr., CPA  
2003  
Russell J. Stelly, CPA  
2005

## **Report on the Firm's System of Quality Control**

February 1, 2018

To the Owner of Roy K. Derbonne, Jr., CPA, and the Peer Review Committee of the Louisiana Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Roy K. Derbonne, Jr., CPA, (the firm) in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

P. O. Box 1549  
4766 I-49 North Service Road  
Opelousas, Louisiana 70570  
Phone: 337-948-4848  
Fax: 337-948-6109

112 Fountain Bend Dr.  
Lafayette, LA 70506  
Phone: 337-984-9717  
Fax: 337-984-5544

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### **Required Selections and Considerations**

Engagements selected for review included an engagement performed under *Government Auditing Standards*.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Roy K. Derbonne, Jr., CPA in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Roy K. Derbonne, Jr., CPA, has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "John S. Dowling & Company". The signature is written in dark ink and is positioned above the printed name of the firm.

John S Dowling & Company



Society of Louisiana  
Certified Public Accountants



May 24, 2018

Roy Derbonne  
Roy K Derbonne, Jr., CPA  
1101 BOLTON AVE STE A  
ALEXANDRIA, LA 71301-6888

Dear Roy Derbonne:

It is my pleasure to notify you that on May 24, 2018, the Louisiana Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

Stacey Lockwood  
Director of Professional Oversight  
slockwood@lcpa.org 504-904-1136  
Society of Louisiana CPAs

CC: George Pavy

Firm Number: 900011678112

Review Number: 554457